

Washington County, Maryland
Excise Tax Report
FY 2023

1. Balance Carried Forward from Prior Year Collections	\$ 8,053,324
Total amount of building excise tax collected during FY2023	4,748,091
Interest credited but not yet appropriated for FY2023	162,493
Less projects closed in FY23 with excise tax as funding source	<u>(215,000)</u>
Funds remaining in the special excise tax fund at June 30, 2023	<u><u>\$ 12,748,908</u></u>
2. Amount of funds appropriated from the special excise tax fund during FY2023	<u>\$ 1,768,255</u>
3. Amount of funds expended from the special excise tax fund in FY2023	<u>\$ 263,963</u>
4. Summary of appropriated excise tax funds by category for FY2023	
Schools	\$ 577,031
Roads	487,620
Other	29,000
Library	10,000
Non-residential	664,604
Total	<u><u>\$ 1,768,255</u></u>
5. Funds remaining in the special excise tax fund as of June 30, 2023	<u>\$ 12,748,908</u>
6. A detailed accounting of how the revenues were distributed among the acceptable uses specified in Section §8 of the Building Excise Tax Ordinance and the specific projects for which the revenues were appropriated are as follows:	

Washington County Commissioners
General Fund Capital Projects - Transaction Summary
Fund Balance - Fund 30
FY 23

Account Detail	Budget Budget FY 23	Beginning Balance	Transactions	Closed Projects	Ending Balance
Fees and Taxes					
498630 -- 30 Excise Tax- Schools	577,031	1,835,990.15	678,403.76	0.00	2,514,393.91
498631 -- 30 Excise Tax - Roads	361,620	844,175.44	221,079.64	126,000.00	939,255.08
498632 -- 30 Excise Tax - Other	0	216,871.22	473,806.90	29,000.00	661,678.12
498633 -- 30 Excise Tax - Libraries	0	57,787.76	19,322.71	10,000.00	67,110.47
498639 -- 30 Excise Tax - Non-residential	614,604	5,098,500.02	3,517,970.63	50,000.00	8,566,470.65
Fees and Taxes Total	1,553,255	8,053,324.59	4,910,583.64	215,000.00	12,748,908.23

Municipality Annual - Town of Boonsboro

Excise Tax Report

Fiscal Year 2023

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues unders Section 8 of this Ordinance shall report annually to the County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$ 13,243.00
Number of Single Family Residential Units	2.00
Number of Multifamily Residentials Units	\$ -
Number of Business Units	\$ 1.00
b. Amount of Revenues Remitted to Washington County Commissioners	\$ \$ 9,344.26
Amount of Revenues Retained by Municipality	\$ \$ 3,898.74

c. A detailed accounting of how the revenues that were retained by municipal corporation were distributed for which among the acceptable uses specified in Section 8(5)(b) of the Ordinance and the specific projects the revenues were used.

Roads	\$	2
Parks & Recreation	\$ \$ 3,989.74	3
Water and Sanitary Infrastructure	\$	4
Public Safety	\$	5
	\$	1

Example of Detail of Specific Projects using retained Excise Tax

Specific					
Project Description	Excise Tax	Excise Tax	Excise Tax	Excise Tax	Excise Tax
	Total	Roads	Parks & Rec	W & S	Pub Safety
Project Water Treatment					
Project Anywhere Road					
Shafer Park Development			3,989.74		
Project Radio Equipment					
Total Uses of Excise Tax		-	3,989.74	-	-
	1	2	3	4	5



CITY OF HAGERSTOWN, MARYLAND

Finance & Accounting Department

One East Franklin Street • Hagerstown, MD 21740

Telephone: 301.766.4142 • Website: www.hagerstownmd.org

August 28, 2023

Washington County Administration
Attn: Donna Anders, Fiscal Analyst
Budget & Finance Office
100 West Washington Street
Hagerstown, Maryland 21740

RE: FY2023 Excise Tax Report

Dear Commissioners:

The attached report is to provide annual information as required by the Building Excise Tax Ordinance. The City retained 2% as an administrative fee and has remitted the remaining funds to the County as required.

Should you have any questions, please contact Jeff Lear, Senior Financial Accountant at (301) 739-8577 x159.

Sincerely,

Brooke Garver
Accounting and Budget Manager

Enclosure



Town of
Annual Excise Tax Report
Fiscal Year 2023

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues under Section §9.03 of this Ordinance shall report annually to the Board of County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$ 1,651,372
Number of Single Family Residential Units	87
Number of Multifamily Residential Units	0
b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ 1,618,344
Amount of Revenues Retained by Municipality	\$ 33,027
c. A detailed accounting of how the revenues that were retained by municipal corporation were distributed among the acceptable uses specified in Section § 9.03(f) of the Ordinance and the specific projects for which the revenues were used.	
Roads	\$ 2
Parks & Recreation	\$ 3
Water and Sanitary Infrastructure	\$ 4
Public Safety	\$ 5
	\$ 0 1

(2) The report prepared by each municipal corporation shall be based on the fiscal year ending on June 30 of the year the report is submitted.

Specific Project Description	Excise Tax Total	Excise Tax Roads	Excise Tax Parks & Rec	Excise Tax W & S	Excise Tax Pub Safety
	0				
	0				
	0				
	0				
Total Uses of Excise Tax	0	0	0	0	0
	1	2	3	4	5

Town of Smithsburg
Annual Excise Tax Report
Fiscal Year 2023

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues unders Section §9.03 of this Ordinance shall report annually to the Board of County Commissioners:

a.	Amount of Revenues the Municipal Corporation received	\$	13,160	
	Number of Single Family Residential Units		3	
	Number of Multifamily Residentials Units		0	
b.	Amount of Revenues Remitted to the Board of Washington County Commissioners	\$	9,286	
	Amount of Revenues Retained by Municipality	\$	3,874	
c.	A detailed accounting of how the revenues that were retained by municipal corporation were distributed among the acceptable uses specified in Section § 9.03(f) of the Ordinance and the specific projects for which the revenues were used.			
	Roads	\$		2
	Parks & Recreation	\$		3
	Water and Sanitary Infrastructure	\$		4
	Public Safety	\$		5
		\$	0	1

(2) The report prepared by each municipal corporation shall be based on the fiscal year ending on June 30 of the year the report is submitted.

Specific Project Description	Excise Tax Total	Excise Tax Roads	Excise Tax Parks & Rec	Excise Tax W & S	Excise Tax Pub Safety
	0				
	0				
	0				
	0				
Total Uses of Excise Tax	0	0	0	0	0
	1	2	3	4	5